

Exhibit 1

Reduced and Reclassified Claims ¹											
Ref #	Name of Claimant	Affected Claim No.	Affected Ballot No.	Claim Amounts	503(b)(9) Administrative Priority Claim ^{2 3}	Administrative Priority Claim ²	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reduction or Reclassification ⁴
2.	AMERICAN RING CO INC	*	182353801017299	Asserted	\$43,407.46					\$43,407.46	(ii)
				Surviving	\$0.00					\$0.00	
3.	ARS ECOMMERCE, LLC	20501	182353801017332	Asserted	\$0.00	\$121,500.00				\$121,500.00	(iii)
				Surviving	\$0.00	\$0.00			\$121,500.00	\$121,500.00	
4.	BANKS, LISA TURNER	7684; 8329	182353801042831	Asserted	\$2,688.78			\$3,771.01		\$6,459.79	(i)
				Surviving	\$0.00			\$3,771.01		\$3,771.01	
5.	C COWLES & COMPANY	*	182353801016522	Asserted	\$6,842.40					\$6,842.40	(iv)
				Surviving	\$0.00					\$0.00	
6.	CHIEFTEX S.A. DE C.V.	1625, 1792	182353801043176	Asserted	\$108,467.24					\$108,467.24	(iii)
				Surviving	\$0.00				\$108,467.24	\$108,467.24	
7.	CREATIVE CIRCLE, LLC	26275	N/A	Asserted	\$26,894.76			\$95,565.50	\$22,579.63	\$145,039.89	(iii)(vi)
				Surviving	\$0.00			\$0.00	\$145,039.89	\$145,039.89	
8.	DANECRAFT, INC.	4638; 4699	182353801042866	Asserted	\$169,232.80				\$70,104.93	\$239,337.73	(ii)
				Surviving	\$0.00				\$70,104.93	\$70,104.93	
9.	DIAMOND COSMETICS INC	*	182353801016597	Asserted	\$35,998.70					\$35,998.70	(ii)(iii)
				Surviving	\$0.00				\$35,412.41	\$35,412.41	
10.	FORD, VALERIA	*	182353801042309	Asserted	\$200.00					\$200.00	(i)
				Surviving	\$0.00				\$200.00	\$200.00	
11.	GERBER CHILDRENSWEAR INC	15232; 16077	182353801015673	Asserted	\$28,610.00				\$261,117.43	\$289,727.43	(ii)
				Surviving	\$5,726.00				\$261,117.43	\$266,843.43	
12.	IDM INC	16345; 16721; 16795	182353801015372	Asserted	\$25,425.00				\$142,242.00	\$167,667.00	(iii)
				Surviving	\$5,443.20				\$50,445.80	\$55,889.00	
13.	JOSE SANTIAGO INC	5116	182353801040377	Asserted	\$53,343.98				\$294,190.30	\$347,534.28	(iii)
				Surviving	\$50,924.98				\$296,609.30	\$347,534.28	
14.	KOPKE, BARRY D	*	182353801040395	Asserted	\$1,500.00					\$1,500.00	(i)
				Surviving	\$0.00				\$1,500.00	\$1,500.00	
16.	MICHLEY ELECTRONICS INC.	13873; 13885	182353801041743	Asserted	\$10,497.60				\$48,782.40	\$59,280.00	(ii)
				Surviving	\$0.00				\$48,782.40	\$48,782.40	
17.	MILBERG FACTORS INC	8855; 8856	182353801019279	Asserted	\$104,360.84					\$104,360.84	(ii)
				Surviving	\$0.00					\$0.00	
18.	NORTHLAND MECHANICAL CONTRACTORS INC	*	182353801042023	Asserted	\$18,037.29					\$18,037.29	(iv)
				Surviving	\$9,923.29					\$9,923.29	
19.	OMEGA & DELTA CO, INC	*	182353801040545	Asserted	\$9,974.55					\$9,974.55	(iii)
				Surviving	\$0.00				\$9,974.55	\$9,974.55	
21.	PEGGS CO	5135; 5162	182353801019752	Asserted	\$10,947.60				\$22,873.61	\$33,821.21	(iii)
				Surviving	\$0.00				\$33,821.21	\$33,821.21	
22.	PHELPS INDUSTRIES LLC	*	182353801019798	Asserted	\$100,000.00					\$100,000.00	(iv)
				Surviving	\$0.00					\$0.00	
23.	RAZOR USA LLC	19159; 19170	182353801020055	Asserted	\$37,453.95				\$1,443,909.78	\$1,481,363.73	(ii)
				Surviving	\$0.00				\$1,443,909.78	\$1,443,909.78	
24.	RIZWAN, RUKHSANA	12593	182353801020139	Asserted	\$4,398.70					\$4,398.70	(i)
				Surviving	\$0.00				\$4,398.70	\$4,398.70	
25.	RIZWAN, WAJEEHA	1952	182353801021135	Asserted	\$2,905.76					\$2,905.76	(i)
				Surviving	\$0.00				\$2,905.76	\$2,905.76	
26.	S.C. JOHNSON & SON, INC.	16384	182353801040688	Asserted	\$16,907.58				\$6,471.30	\$23,378.88	(ii)
				Surviving	\$73.06				\$6,471.30	\$6,544.36	
28.	SPECTRUM BRANDS INC	12057	182353801018857	Asserted	\$15,972.00				\$307,343.17	\$323,315.17	(ii)
				Surviving	\$9,124.50				\$307,343.17	\$316,467.67	

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29.	TRACFONE WIRELESS INC	13461	182353801043374	Asserted	\$2,699.40	\$24,550.73			\$409,963.50	\$437,213.63	(iv)
				Surviving	\$2,699.40	\$9,305.25			\$409,963.50	\$421,968.15	
30.	WORLD TECH TOYS INC	5849; 14174	182353801021333	Asserted	\$45,708.00				\$442,168.54	\$487,876.54	(ii)(iii)(iv)
				Surviving	\$13,173.49				\$442,415.04	\$455,588.53	

³ Reflects the asserted administrative expense claim amount for Affected Ballot No. for claims without any proof of claim related to administrative expense claim and additional support for the ballot

⁴ Corresponding reasons are as follows:

- (i) supporting documentation indicates that the claims are non-Administrative Expense Claims;
- (ii) the Debtors' books and records show outstanding unclaimed credits against which the Debtors' are entitled to set off;
- (iii) the Debtors' books and records show that invoices for claims for 503(b)(9) priority are not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code;
- (iv) the supporting documents provided by the Claimants are not supported by the Debtors' books and records, or no supporting documents were provided for all or a portion of the Disputed Claim;
- (v) the basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course;
- (vi) the Disputed Claim was filed after the applicable date set forth in the *Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto*, entered on February 22, 2019 (ECF No. 2676) (the "**Bar Date Order**");
- (vii) associated contract or lease was assumed and assigned to Transform Holdco;
- (viii) the claim pertains to pre-petition amounts owed or expenses following Lease Rejection Dates, and therefore the claim is reclassified to general unsecured claim